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Docket No.: M4065.0466/P466
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Neal Rueger

Allowed: January 23, 2004

Application No.: 09/938,644

Confirmation No.: 1172

Filed: August 27, 2001

Art Unit: 1765

For: METHOD AND APPARATUS FOR
MICROMACHINING USING A
MAGNETIC FIELD AND PLASMA
ETCHING

Examiner: A. K. Alanko

COMMENT ON EXAMINER'S STATED REASONS FOR ALLOWANCE

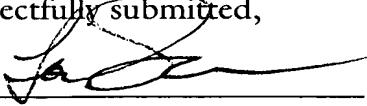
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Examiner's statement of reasons for allowance set forth in the Notice of Allowance, Applicant makes the following comment. Applicant generally agrees with the Examiner's stated reasons for allowance. However, Applicant believes that additional reasons for patentability exist as well based on limitations and combinations of limitations not commented upon by the Examiner, including limitations found in depending claims.

Dated: April 19, 2005

Respectfully submitted,

By 
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